

Exhibit E

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**Kanetsky
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Law Offices

Murray Kanetsky
Robert L. Moore*
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*Board Certified Real Estate
**Also admitted in Pennsylvania

January 23, 2008

SENT VIA FACSIMILE: 480-563-3374
CERTIFIED MAIL
RETURN RECEIPT REQUESTED
AND REGULAR MAIL

Charles Christian, President
Contributed Mutual Benefits Mortgage Services, Inc.
8655 East Via Del Ventura, Ste. G-200
Scottsdale, AZ 85258

RE: Return of \$600,000 Due to K-5 Realty, LLC
Loan No. TCPL-57331
Our File No. 14467.35

Dear Mr. Christian:

As you know, we represent K-5 Realty, LLC, and in connection with that representation, have been asked to contact you to ensure that the \$600,000 deposit now due to our client will be returned within the 45-day period, i.e., by January 30, 2008. Our client has needs for these funds because of additional business matters. Any failure to properly return this money on time could result in additional damages to our client. Our client would then look to you for those additional damages.

Again, we expect the money to be sent to our client timely. Failure to do so will result in my client having to pursue all legal remedies available to it.

Very truly yours,



Robert L. Moore

RLM/lmg
cc: K-5 Realty, LLC